

2005 Application for Extension of Time to File the Arizona Withholding Reconciliation Tax Return

Arizona Form A1-R EXT

Obtain additional information or assistance, and tax forms and instructions, by contacting one of the numbers listed below:

Phoenix	(602) 255-2060
From area codes 520 and 928, toll-free	(800) 843-7196
Form Orders	(602) 542-4260
Hearing impaired TDD user	
Phoenix	(602) 542-4021
From area codes 520 and 928, toll-free	(800) 397-0256
Recorded Tax Information	
Phoenix	(602) 542-1991
From area codes 520 and 928, toll-free	(800) 845-8192

Visit our Web site at: www.azdor.gov

Election to not withhold in December now available to employers. Senate Bill 1238 (Chapter 311), as enacted by the legislature and signed by Governor Napolitano, amends Arizona's withholding statutes to provide a voluntary election by employers to not withhold Arizona taxes from employee compensation paid during the month of December. For 2005, this election must be made by October 1; for any subsequent year, the election must be made by July 1 of that year.

General Instructions

Use of Form

The Form A1-R EXT is used to request an extension of time to file the withholding reconciliation tax return, Form A1-R. ARS § 43-412 provides that the Department of Revenue may grant an extension of time to file the Form A1-R upon a showing of good cause by the employer.

The Form A1-R is filed by employers that file the quarterly withholding tax return, Form A1-QRT. Employers that file the annual payment withholding tax return, Form A1-APR, will not file the Form A1-R.

The Form A1-R requires the employer to file the federal Forms W-2, W-2c, W-2G, and 1099-R (if the Forms W-2G and 1099-R include Arizona withholding) to the Department of Revenue as an integral part of the reconciliation required by ARS § 43-412. Therefore, an extension of time to file the Form A1-R is also an extension of time to file the federal Forms W-2, W-2c, W-2G, and/or 1099-R associated with that return.

When to File Form A1-R EXT

The Form A1-R is due on or before February 28 of the year following the close of the calendar year being reported. If the

due date falls on a Saturday, Sunday, or legal holiday, the due date is extended to the next day that is not a Saturday, Sunday, or legal holiday.

The employer should file the extension application as soon as the employer knows that an extension of time is necessary. **BE SURE TO MAKE A COPY OF THE EXTENSION APPLICATION BEFORE SENDING IT TO THE DEPARTMENT. THE COPY IS REQUIRED TO BE ATTACHED TO THE A1-R WHEN IT IS FILED.** The extension application must be postmarked on or before the due date of the Form A1-R. An extension cannot be granted if the extension application is postmarked after the due date of the Form A1-R.

Mailing Form A1-R EXT

Send the original Form A1-R EXT to:

Arizona Department of Revenue
PO Box 29009
Phoenix AZ 85038-9009

Form A1-R EXT Extension Period

If the extension application is approved, the extension will be granted for 30 days from the original due date of the Form A1-R.

How to Request an Additional Extension

The employer may request an additional 30 day extension of time to file the Form A1-R. The employer makes the request by submitting a letter to the Department of Revenue and attaching a copy of the Form A1-R EXT for the initial extension period.

Mail the letter to:

Arizona Department of Revenue
PO Box 29009
Phoenix AZ 85038-9009

The application for an additional extension of time to file the Form A1-R must be postmarked **before the end of the initial extension period.**

Approval or Denial of Extension Application(s)

Applications for extensions of time to file the Form A1-R are **NOT** automatically granted. Approval or denial is based on administrative criteria and guidelines.

The department will notify the employer by letter if the extension application is denied.